



EXECUTIVE ADMINISTRATION/LEGAL DIVISION
 ACCOUNTING DIVISION
 APPEALS DIVISION
 ARCHIVES AND RECORDS
 CENTURY DIVISION
 CHILD SUPPORT
 CLERK TO THE BOARD
 COUNTY CIVIL
 COUNTY CRIMINAL
 COURT DIVISION
 CIRCUIT CIVIL
 CIRCUIT CRIMINAL
 DOMESTIC RELATIONS
 FAMILY LAW

ERNIE LEE MAGAHA
CLERK OF THE CIRCUIT COURT & COMPTROLLER
ESCAMBIA COUNTY, FLORIDA

✦ AUDITOR ✦ ACCOUNTANT ✦ EX-OFFICIO CLERK TO THE BOARD ✦ CUSTODIAN OF COUNTY FUNDS ✦

FINANCE
 JURY ASSEMBLY
 GUARDIANSHIP
 HUMAN RESOURCES
 JUVENILE DIVISION
 MARRIAGE
 MENTAL HEALTH
 MANAGEMENT INFORMATION SYSTEMS
 OFFICIAL RECORDS
 OPERATIONAL SERVICES
 PROBATE DIVISION
 TRAFFIC DIVISION
 TREASURY

MEMORANDUM

TO: Honorable Board of County Commissioners

FROM: Ernie Lee Magaha
 Clerk of the Circuit Court & Comptroller

By: Patricia L. Sheldon
 Patricia L. Sheldon, CPA, CGFO, CPFO
 Administrator for Financial Services
 Clerk of the Circuit Court & Comptroller

DATE: February 9, 2010

SUBJECT: Budget Comparison Reports

2010 FEB 10 A 7:55
 CLERK OF THE BOARD OF
 COUNTY COMMISSIONERS
 ERNIE LEE MAGAHA
 CLERK OF CIRCUIT COURT
 ESCAMBIA COUNTY, FL

RECOMMENDATION:

That the Board accepts, for filing with the Board's Minutes, Budget Comparison Reports for Fiscal Year 2009-2010 as follows:

1. Summarized, by fund, Budget to Actual Comparison as of January 31, 2010.
2. Actual Revenue and Expenditure Comparison to the prior fiscal year as of January 31, 2010.

PLS/nac

Budget to Actual Summary Report
For the fiscal year 2010
as of January 31, 2010 (4 months or approximately 33% of Fiscal Year)

Fund # Fund Name	Total Revenue			Total Expenditures			Difference Revenues Over/(Under) Expenses ² of Fund
	Original Budget	Amended Budget ¹	2010 Actual Revenue	Original Budget	Amended Budget	2010 Actual Expenditures	
001 General Fund Budgeted Fund Balance (as a revenue source)	174,883,480	154,789,316	90,961,604	174,883,480	179,670,067	54,916,847	36,044,757
101 Esc. County Restricted Budgeted Fund Balance (as a revenue source)	306,030	255,000	60,121	306,030	1,581,145	74,366	(14,245)
102 Economic Development Budgeted Fund Balance (as a revenue source)	3,000,000	0	5,547	3,000,000	3,251,968	615,590	(610,043)
103 Code Enforcement Budgeted Fund Balance (as a revenue source)	2,502,246	2,568,246	974,907	2,502,246	4,176,054	621,502	353,405
104 Mass Transit Budgeted Fund Balance (as a revenue source)	8,874,439	8,999,653	3,465,609	8,874,439	9,230,411	2,127,539	1,338,070
106 Mosquito Control Budgeted Fund Balance (as a revenue source)	35,000	35,000	79	35,000	85,253	6,052	(5,973)
108 Tourist Promotion Budgeted Fund Balance (as a revenue source)	5,317,500	5,150,000	1,194,676	5,317,500	7,175,451	1,130,052	64,624
110 Grants Fund Budgeted Fund Balance (as a revenue source)	1,153,449	14,513,195	449,595	1,153,449	15,965,320	637,799	(188,204)
112 Disaster Recovery Budgeted Fund Balance (as a revenue source)	500,000	751,327	249,624	500,000	772,419	82,007	167,617
114 Misdemeanor Probation Budgeted Fund Balance (as a revenue source)	2,692,265	2,611,700	731,511	2,692,265	2,710,664	744,116	(12,605)
115 Article V Budgeted Fund Balance (as a revenue source)	3,033,277	2,707,526	702,909	3,033,277	6,205,770	977,650	(274,741)
116 Development Review Fees Budgeted Fund Balance (as a revenue source)	332,500	350,000	70,028	332,500	409,483	81,668	(11,640)

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Budget to Actual Summary Report
For the fiscal year 2010
as of January 31, 2010 (4 months or approximately 33% of Fiscal Year)

Fund # Fund Name	Total Revenue			Total Expenditures			Difference Revenues Over/(Under) Expenses ² [Gain/(Use) of Fund]		
	Original Budget	Amended Budget ¹	2010 Actual Revenue	Percent Realized	Original Budget	Amended Budget		2010 Actual Expenditures	Percent Realized
117 Perdido Key Beach Mouse Budgeted Fund Balance (as a revenue source)	0	0	158	n/a	0	0	0	n/a	158
120 SHIP Budgeted Fund Balance (as a revenue source)	7,016,455	6,716,110	211,821	3%	7,016,455	6,716,110	1,238,477	18%	(1,026,656)
121 Law Enforcement Trust Budgeted Fund Balance (as a revenue source)	0	0	11,599	n/a	0	786,668	0	0%	11,599
124 Affordable Housing Grant Budgeted Fund Balance (as a revenue source)	1,679,606	30,000	3,439	11%	1,679,606	1,844,715	60,838	3%	(57,399)
129 CDBG/HUD Budgeted Fund Balance (as a revenue source)	7,271,306	9,323,202	1,119,130	12%	7,271,306	9,323,202	1,096,733	12%	22,397
130 Handicapped Parking Budgeted Fund Balance (as a revenue source)	21,375	22,500	4,906	22%	21,375	246,840	3,081	1%	1,825
131 Family Mediation Budgeted Fund Balance (as a revenue source)	102,200	0	263	n/a	102,200	130,487	854	1%	(591)
143 Fire Protection Fund Budgeted Fund Balance (as a revenue source)	11,396,212	10,472,805	7,298,895	70%	11,396,212	12,189,480	3,160,357	26%	4,138,538
145 E-911 Budgeted Fund Balance (as a revenue source)	1,350,518	1,398,900	8,950	1%	1,350,518	2,366,830	430,266	18%	(421,316)
146 HUD-CDBG Housing Rehab Budgeted Fund Balance (as a revenue source)	50,000	50,000	201	0%	50,000	66,858	0	0%	201
147 HUD-Home Fund Budgeted Fund Balance (as a revenue source)	3,523,355	4,300,473	298,788	7%	3,523,355	4,300,473	306,250	7%	(7,462)
151 Community Redevelopment Budgeted Fund Balance (as a revenue source)	2,521,088	1,284,902	657,388	51%	2,521,088	7,273,016	501,028	7%	156,360

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Budget to Actual Summary Report
For the fiscal year 2010
as of January 31, 2010 (4 months or approximately 33% of Fiscal Year)

Fund # Fund Name	Total Revenue			Total Expenditures			Difference Revenues Over/(Under) Expenses ² of Fund ¹ [Gain/(Use) of Fund]		
	Original Budget	Amended Budget ¹	2010 Actual Revenue	Percent Realized	Original Budget	Amended Budget		2010 Actual Expenditures	Percent Realized
152 Southwest Sector Budgeted Fund Balance (as a revenue source)	0	2,581,739	44,832	2%	0	5,164,004	89,271	2%	(44,439)
167 Bob Sikes Toll Budgeted Fund Balance (as a revenue source)	2,432,000	2,560,000	830,340	32%	2,432,000	3,254,684	839,638	26%	(9,298)
175 Transportation Trust Budgeted Fund Balance (as a revenue source)	19,743,681	20,412,695	6,828,965	33%	19,743,681	22,180,983	6,090,462	27%	738,503
177 Streetlighting and Road MS Budgeted Fund Balance (as a revenue source)	669,520	1,134,511	575,851	51%	669,520	1,389,510	161,783	12%	414,068
181 Master Drainage Budgeted Fund Balance (as a revenue source)	141,170	148,600	17,030	11%	141,170	1,800,916	33,781	2%	(16,751)
203 Debt Service Budgeted Fund Balance (as a revenue source)	11,077,467	9,395,873	2,738,776	29%	11,077,467	12,253,224	1,062,150	9%	1,676,626
320 FTA Grants Budgeted Fund Balance (as a revenue source)	0	4,964,958	685	0%	0	4,964,958	0	0%	685
333 New Road Construction Budgeted Fund Balance (as a revenue source)	0	0	1,085	n/a	0	537,922	0	0%	1,085
350 LOST I Budgeted Fund Balance (as a revenue source)	0	0	1,301	n/a	0	644,964	0	0%	1,301
351 LOST II Budgeted Fund Balance (as a revenue source)	0	12,490,850	782,534	6%	0	40,334,152	2,492,151	6%	(1,709,617)
352 LOST III Budgeted Fund Balance (as a revenue source)	34,069,169	49,162,417	7,387,620	15%	34,069,169	96,009,135	6,393,414	7%	994,206
401 Solid Waste Budgeted Fund Balance (as a revenue source)	14,088,014	15,986,100	3,050,217	19%	14,088,014	22,400,417	5,119,012	23%	(2,068,795)

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Budget to Actual Summary Report
For the fiscal year 2010
as of January 31, 2010 (4 months or approximately 33% of Fiscal Year)

Fund # Fund Name	Total Revenue			Total Expenditures			Difference Revenues Over/(Under) Expenses [Gain/(Use) of Fund]
	Original Budget	Amended Budget ¹	2010 Actual Revenue	Original Budget	Amended Budget	2010 Actual Expenditures	
406 Inspections Budgeted Fund Balance (as a revenue source)	3,213,594	2,120,024	479,484	3,213,594	6,096,756	884,030	(404,546)
408 EMS Budgeted Fund Balance (as a revenue source)	14,064,790	13,319,676	3,610,275	14,064,790	19,407,533	3,430,897	179,378
409 Civic Center Budgeted Fund Balance (as a revenue source)	5,687,525	4,387,525	1,727,529	5,687,525	6,132,325	3,363,641	(1,636,112)
501 Internal Service Fund Budgeted Fund Balance (as a revenue source)	24,739,980	22,718,337	4,165,833	24,739,980	24,739,980	3,908,603	257,230
TOTALS	\$ 367,489,211	\$ 543,790,147	\$ 140,724,105	\$ 367,489,211	\$ 543,790,147	\$ 102,681,905	19%

¹ This amount is reported in two pieces: 1) The amount of revenue budgeted from outside sources and 2) The amount of Fund Balance that is budgeted

² This amount represents the affect on overall fund balance for each particular fund. If the amount is positive, it is adding to accumulated fund balance. If the amount is negative it indicates that current year revenue was not sufficient to meet current year expenditures and therefore fund balance is used.

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Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2010

as of January 31, 2010 (4 months or approximately 33% of Fiscal Year)

Fund # Fund Name	Actual Revenue			Percent comparison to FY 2010	Actual Expenditure			Percent comparison to FY 2010
	2010 Actual Revenue	Oct - Jan Fiscal 2009	2009		2010 Actual Expenditures	- Jan Fiscal 2009	2009	
001 General Fund	90,961,604	93,113,916		-2%	54,916,847	68,413,501		-20%
101 Esc. County Restricted	60,121	67,398		-11%	74,366	54,880		36%
102 Economic Development	5,547	227,372		-98%	615,590	224,766		174%
103 Code Enforcement	974,907	987,959		-1%	621,502	658,035		-6%
104 Mass Transit	3,465,609	3,545,032		-2%	2,127,539	1,559,555		36%
106 Mosquito Control	79	53		49%	6,052	11,719		-48%
108 Tourist Promotion	1,194,676	1,174,119		2%	1,130,052	2,649,918		-57%
110 Grants Fund	449,595	560,700		-20%	637,799	2,465,062		-74%
112 Disaster Recovery	249,624	17,409		1334%	82,007	458,078		-82%
114 Misdemeanor Probation	731,511	766,527		-5%	744,116	754,633		-1%
115 Article V	702,909	1,161,188		-39%	977,650	762,748		28%
116 Development Review Fees	70,028	117,657		-40%	81,668	64,217		27%
117 Perdido Key Beach Mouse	158	439		-64%	0	0		0%
120 SHIP	211,821	1,414,591		-85%	1,238,477	320,659		286%
121 Law Enforcement Trust	11,599	3,677		215%	0	0		0%
124 Affordable Housing Grant	3,439	15,189		-77%	60,838	101,244		-40%
129 CDBG/HUD	1,119,130	2,651,014		-58%	1,096,733	1,085,731		1%
130 Handicapped Parking	4,906	5,368		-9%	3,081	4,635		-34%
131 Family Mediation	263	730		-64%	854	36		2272%
143 Fire Protection Fund	7,298,895	7,057,306		3%	3,160,357	3,398,925		-7%
145 E-911	8,950	81,101		-89%	430,266	502,674		-14%
146 HUD-CDBG Housing Rehab	201	276		-27%	0	0		0%

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Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2010

as of January 31, 2010 (4 months or approximately 33% of Fiscal Year)

Fund # Fund Name	Actual Revenue		Percent comparison to FY 2010	Actual Expenditure		Percent comparison to FY 2010
	2010 Actual Revenue	Oct - Jan Fiscal 2009		2010 Actual Expenditures	- Jan Fiscal 2009	
147 HUD-Home Fund	298,788	377,207	-21%	306,250	359,503	-15%
151 Community Redevelopment	657,388	1,016,297	-35%	501,028	487,478	3%
152 Southwest Sector	44,832	447,483	-90%	89,271	0	100%
167 Bob Sikes Toll	830,340	816,449	2%	839,638	982,118	-15%
175 Transportation Trust	6,828,965	6,402,917	7%	6,090,462	5,868,674	4%
177 Streetlighting and Road MS	575,851	496,281	16%	161,783	154,323	5%
181 Master Drainage	17,030	33,117	-49%	33,781	43,975	-23%
203 Debt Service	2,738,776	12,313,490	-78%	1,062,150	996,238	7%
320 FTA Grants	685	91,080	-99%	0	365,639	-100%
333 New Road Construction	1,085	384,358	-100%	0	1,131,237	-100%
350 LOST I	1,301	1,590	-18%	0	0	0%
351 LOST II	782,534	94,704	726%	2,492,151	3,351,782	-26%
352 LOST III	7,387,620	7,771,688	-5%	6,393,414	6,076,575	5%
401 Solid Waste	3,050,217	3,527,345	-14%	5,119,012	4,522,270	13%
406 Inspections	479,484	727,069	-34%	884,030	999,518	-12%
408 EMS	3,610,275	5,321,223	-32%	3,430,897	3,714,488	-8%
409 Civic Center	1,727,529	1,253,413	38%	3,363,641	2,497,746	35%
501 Internal Service Fund	4,165,833	7,130,089	-42%	3,908,603	5,013,749	-22%
TOTALS	\$ 140,724,105	\$ 161,174,821	-13%	\$ 102,681,905	\$ 120,056,329	-14%

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